

**AN ORDINANCE BY
FINANCE/EXECUTIVE COMMITTEE**

AN ORDINANCE TO TRANSFER ANTICIPATIONS AND APPROPRIATIONS FROM THE BUREAU OF SANITATION TO A NEWLY CREATED ENTERPRISE FUND AS PREDICATED BY ACCOUNTING RULES ESTABLISHED IN GASB 34- "BASIC FINANCIAL STATEMENTS-AND MANAGEMENT'S DISCUSSION AND ANALYSIS-FOR STATE AND LOCAL GOVERNMENTS;" AND FOR OTHER PURPOSES.

WHEREAS, in June, 1999, the Government Accounting Standards Board(GASB) issued Statement 34 entitled "Basic Financial Statements-and Management's Discussion and Analysis-for State and Local Governments," that among other things, requires reports to be issued with government-wide financial statements; and

WHEREAS, these government-wide financial reports should distinguish between governmental activities and business-type activities; and

WHEREAS, the City has various Enterprise Funds-such as the Airport and Water and Sewer Funds- that are business-type activities, and presently, needs to recognize Sanitary Services as an Enterprise Fund;

WHEREAS, the City has approved GASB 34 Master Implementation Work Plan prepared by KPMG LLP that states "the City should strive to have all of the implementation plans completed by January 1, 2002....to be compliant by December 31, 2002;"

NOW, THEREFORE BE IT ORDAINED BY THE COUNCIL OF THE CITY OF ATLANTA, GEORGIA, as follows:

Section 1: That a new Enterprise Fund-2P01 entitled "Sanitary Services Revenue Fund" be and hereby is established retroactive to January 1, 2001 in order to capture all of the activity for the full year 2001.

Section 2: That Budget Ordinance 01-O-0035, adopted by the City Council on February 19, 2001 and approved by the Mayor on February 24, 2001, and as previously amended throughout this year, be and is hereby amended so as to transfer the following amounts to their respective center designations in Fund 2P01:

1A01 643301 B00001-Sanitary Service, Current	\$ 31,888,518.00	
1A01 643302 B00001-Sanitary Service, Prior Year	\$ 10,773,000.00	
1A01 643305 B00001-Incinerator/Landfill Disposal	\$ 1,920.00	
1A01 7***** J71001-Treasury(Office of Director)	\$ 173,192.00	
1A01 7***** J73001-Treasury(Revenue)	\$ 372,399.00	
1A01 7***** J74001-Treasury(Accouts Receiable)	\$ 184,067.00	
1A01 7***** J75001-Treasury(Cash Operations)	\$ 200,306.00	
1A01 7***** M31T05019999-Planning	\$ -	(*)
1A01 7***** M31T05029999-City Recycling Project	\$ 2,607,359.00	
1A01 7***** M31101-Office of Director	\$ 7,214,522.00	
1A01 7***** M31201-Code Enforcement	\$ 2,949,372.00	
1A01 7***** M31301-Special Services	\$ 1,137,385.00	
1A01 7***** M32101-Maddox Park	\$ 4,542,892.00	
1A01 7***** M32201-Liddell Drive	\$ 3,843,615.00	
1A01 7***** M32301-Lakewood Drive Substation	\$ 4,425,845.00	
1A01 7***** M32401-Chester Avenue	\$ 261,115.00	
1A01 7***** M33101-Maddox Park	\$ 1,097,368.00	
1A01 7***** M33201-Liddell Drive	\$ 1,176,462.00	
1A01 7***** M33301-Lakewood Drive Substation	\$ 1,094,542.00	
1A01 7***** M33401-Chester Avenue	\$ 1,190,509.00	
1A01 7***** M34101-Hartsfield	\$ 289,203.00	
1A01 7***** M34201-Landfill	\$ 7,356,891.00	
1A01 786003 T51016-SWMA Interest on Bonds	\$ 2,143,968.00	

(*) Zero Appropriations but Center has Expenses.

Section 3: That the accounting control level established in the General Fund for the Sanitary Services Bureau will be the control level in 2P01 Fund-Sanitary Services Enterprise Fund, namely the bureau/major account group level.

Section 4: That all revenue received and expenses incurred(including utility expenses-phone gas, electricity, water and sewer, etc. and indirect costs) in the aforementioned centers in Section 1 of this ordinance, be, and is hereby, transferred to like centers budgeted in 2P01 Fund-Sanitary Services Enterprise Fund.

Section 5: That, based on Enterprise Fund accounting rules, all future revenues, utility expenses and indirect costs shall be recognized in 2P01Fund-Sanitary Services Enterprise Fund as such revenues and expenses are realized.

Section 6: That all positions associated with the aforementioned centers in Section 1 of this ordinance, be and is hereby, transferred to like centers budgeted in 2P01 Fund-Sanitary Services Enterprise Fund; said position information made a part of this ordinance and attached hereto.

Section 7: That all ordinances or parts of ordinances in conflict herewith be and the same are hereby waived.

**CITY OF ATLANTA
BUREAU OF TREASURY
SANITARY SERVICE ENTERPRISE FUND
CENTER J71001**

POSITION#	TITLE	ANNUAL SALARY
24087	Office Manager	\$31,635.00
22115	Customer Service Principal	\$27,593.01
22116	Customer Service Principal	\$27,593.01
21810	Customer Service Principal	\$27,593.01
22114	Customer Service Principal	\$27,593.01

**CITY OF ATLANTA
BUREAU OF TREASURY**

SANITARY SERVICE ENTERPRISE FUND

CENTER J73001

POSITION#	TITLE	ANNUAL SALARY
1036	Financial Manager	\$63,354.00
21791	Tax & Revenue Analyst, Sr.	\$39,800.00
1103	Accounting Specialist	\$30,314.00
1102	Accounting Specialist	\$30,314.00
24085	Accounting Specialist	\$30,314.00
1113	Accounting Technician, Sr.	\$28,754.00
21806	Accounting Technician, Sr.	\$27,593.00
21104	Financial Collector	\$30,031.00
21103	Financial Collector	\$24,871.00

**CITY OF ATLANTA
BUREAU OF TREASURY
SANITARY SERVICE ENTERPRISE FUND
CENTER J74001**

POSITION#	TITLE	ANNUAL SALARY
19958	Tax & Revenue Analyst	\$41,610.00
21795	Accounting Specialist	\$31,605.00
20692	Financial Collector	\$25,903.00
19957	Financial Collector	\$25,903.00
20691	Financial Collector	\$25,903.00

LARGE ATTACHMENT:

DOCUMENT(S),

MANUAL(S)

OR

MAP(S)

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